

AUDITOR'S REPORT

OF THE

FINANCIAL CONDITION

OF THE

TOWN OF WAYLAND,

FOR THE

YEAR 1862-3.



WALTHAM:
PRESS OF JOSIAH HASTINGS.
1863.

REPORT.

THE Auditor of the Town's accounts for the year 1862-3 has attended to the duties assigned, and submits the following report :

Amount received into the Treasury from April 1, 1862, to

April 1, 1863,	\$12,129 20
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Amount paid out during the same period,	10,986 45
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Balance in the Treasury at the latter date (in cash),	\$1,142 75
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And a note due from sale of stock on Poor Farm,	25 00
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Total, including the note,	<u>\$1,167 75</u>
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NOTE. This account includes the money borrowed and paid out as "State aid" to families of Volunteers during the previous year, and not embraced in the Treasurer's account for that year. The County tax, \$480, and the State tax \$1,170, were paid directly to their respective Treasuries by the Collector, and are not included in the above account.

Satisfactory vouchers were exhibited by the Treasurer for his accounts, and they were correctly cast.

The records in the Selectmen's books, so far as they are complete, were found to accord with the accounts of the Treasurer.

In compliance with special instructions, the following details are presented :

RECEIPTS INTO THE TREASURY

From April 1, 1862, to April 1, 1863.

Cash, balance of last year's account,	\$639 74
" from S. Moore, Collector,	3,190 06
" " State school fund,	48 92
" " State for diseased cattle,	46 40
" " State Treasury (State aid for 1861),	299 42
" borrowed to pay Soldiers' bounties,	5,400 00
" " to pay State aid to families,	2,035 21
" " to pay Credit bills,	200 00
" from use of Town Hall,	1 00
" " Donation fund for schools,	12 00
" " Dog licenses,	52 20
" " Apples on School house lot,	1 00
Carried forward,	<u>\$11,925 95</u>

<i>Brought forward,</i>	\$11,925 95
Cash from Mrs. Harrington (interest overpaid),	1 12
“ “ sale of Poor Farm cows,	38 00
“ “ Mrs. Spiller on Poor Farm account,	0 72
“ “ sale of Oxen,	163 20
“ “ sale of milk (balance of account),	0 21
Total amount,	<u>\$12,129 20</u>

**DISBURSEMENTS FROM THE TREASURY,
Same Period.**

Cash paid the Credit bills,	<u>\$540 83</u>
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ITEMS.

Henry Wight, for services as Librarian and Treasurer, making records, &c., &c.	\$79 85
H. G. Hammond, breaking roads, &c.,	11 55
Jas. S. Draper, care of clock, surveying town lines, &c.,	24 06
Ed. H. Sears, services as School Committee, &c.,	30 80
Sam'l E. Baldwin, shoveling snow and care of Town Hall,	2 82
Newell Heard, stationery, postage, books, oil, &c.,	15 34
E. H. Alger, stove fixtures, repairing pump, &c.,	12 42
Wm. Heard, copying and posting warrants, &c.,	7 00
Wm. H. Bemis, work on roads in winter,	12 50
Otis E. Hunt, medical services at Poor house,	15 05
Richard Heard, services as Assessor, &c.,	41 50
T. J. Damon, services as Selectman, Assessor and Overseer of the Poor, &c.,	60 75
W. H. Bent & Co.,	9 09
Jos. Sawin, painting blackboards, &c.,	2 50
S. M. Thomas, repairs, &c., on School house No. 2,	3 20
C. W. Barnes, services as School Committee,	19 50
H. R. Newton, repairs on School house No. 3,	49 59
Henry Reeves, repairing windows and blinds on High School house,	2 95
Stephen Jameson, building fires and care of School rooms in District No. 1.	7 88
Jos. Bullard, work on roads and for services as Sexton,	10 25
Geo. E. Sherman, shoveling snow,	4 58
E. H. Sherman, repairs, &c., on School house No. 5,	2 30
J. N. Sherman, services as Selectman, Assessor and Overseer of the Poor, and School Committee,	86 25
Wm. Baldwin, services as Selectman and Overseer of the Poor,	20 00
J. B. Sherman, labor on roads,	5 55
S. H. M. Heard, repairs, &c., on School house No. 4,	<u>3 54</u>

FOR SCHOOLS.

Town grant,	\$1,000 00
State Fund,	48 92
Town Fund,	12 00
Surplus of previous year,	58 64
Total,	<u>\$1,119 56</u>
Expenditures,	<u>1,057 46</u>
Surplus,	<u>\$62 10</u>

DISTRICT NO. 1.

Share of grant,	\$303 12
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EXPENDITURES.

To Miss Amanda S. Wiggin, for teaching,	\$144 00
“ Helen G. Ellms “	54 00
“ Emma T. Drury, “	27 00
“ Lucy E. Bemis, “	30 00
Mr. T. J. Damon, for wood,	29 25
Total,	<u>284 25</u>
Surplus,	<u>\$18 87</u>

DISTRICT NO. 2.

Share of grant and surplus,	\$162 49
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EXPENDITURES.

To Miss Lucy E. Bemis, for teaching,	\$150 00
Mr. Wm. Whittemore, for wood and sawing,	6 50
“ C. Damon, for making fires,	3 00
Total,	<u>159 50</u>
Surplus,	<u>\$2 99</u>

DISTRICT NO. 3.

Share of grant,	\$151 56
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EXPENDITURE.

To Miss Amelia Davis for teaching,	\$120 00
Surplus,	<u>\$31 56</u>

DISTRICT NO 3.

Share of Grant and Surplus,	\$210 17
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EXPENDITURES.

To Miss E. A. G. Heard, for teaching,	\$165 00	
W. H. Bemis, for wood,	16 00	
J. N. Morse, “	4 25	
Total,	<u> </u>	185 25
Surplus,		<u><u>\$24 92</u></u>

DISTRICT NO. 4.

Share of Grant and Surplus,	\$363 51
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EXPENDITURES.

To Miss N. B. Harrington, for teaching,	\$124 00
J. D. Parmenter, for wood,	11 50
Frank Harrington, making fires,	3 00

HIGH SCHOOL.

Miss L. A. Dudley, for teaching,	191 59	
George Glezen, for coal and wood,	33 42	
Total,	<u> </u>	363 51
Surplus,		<u><u>0 00</u></u>

DISTRICT NO. 5.

Share of Grant and Surplus,	\$180 99
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EXPENDITURES.

To Miss Amy L. Sherman, for Teaching,	\$146 50	
Calvin Sherman, for wood,	10 50	
Total,	<u> </u>	157 00
Surplus,		<u><u>\$23 99</u></u>

FOR THE POOR.

Town Grant,	\$300 00
Surplus in the Treasury,	193 07
Balance returned by H. Heard,	14 99
Total,	<u>\$508 06</u>
Expenditures,	<u>487 78</u>
Surplus,	<u><u>\$20 28</u></u>

ITEMS OF EXPENDITURE.

Stock bought for Poor-Farm,	\$78 00
Horace Heard, Cash for advertising, and bringing pauper from South Boston,	\$2 14
Horace Heard, for expenses of Poor-House,	112 93
N. M. Thomas, Plastering, etc. at Poor-House,	10 00
J. A. Loker, Clothing for J. A. Davis,	19 60
Fifield Luce (Warden),	209 39
John M. Seaward, Groceries,	25 97
Otis E. Hunt, Medical services,	29 75

FOR HIGHWAYS.

Town Grant,	\$500 00
Surplus of last year,	9 41
Total,	\$509 41
Expenditures,	490 72
Surplus,	\$18 69

ITEMS OF EXPENDITURE.

To H. G. Hammond, Surveyor,	\$85 00
S. M. Thomas, “	106 80
G. A. Rice, “	40 00
H. Heard, “	109 41
J. Damon, “	89 51
J. B. Sherman, “	60 00

INCIDENTALS.

Grant,	\$200 00
Paid out,	189 26
Surplus,	\$10 74

ITEMS.

J. M. Seaward, for School-books,	\$6 68
Horace Heard, Plank, and teaming the same,	20 74
Henry Wight, Record-book for soldiers, and sundry expenses,	10 07
J. M. Wiggin, License as Liquor agent,	10 00
Henry Wight, Part of J. P. Brigham's note,	30 87

INTEREST.

Grant,	\$400 00
Surplus of former year,	72 88
	<hr/> \$472 88
Amount paid out,	\$445 62
Unpaid, due last July,	35 91
	<hr/> 481 53
Deficit,	<hr/> \$8 65
Paid to Wm. C. Grout,	\$1 86
“ Mrs. Harrington,	49 88
“ Nathan S. Johnson,	3 00
“ Savings’ Bank at Concord,	248 10
“ “ Waltham,	82 78
“ Trustees of Allen fund,	60 00
Due to Jas. Draper,	35 91
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Special grant to Mrs. Geo. S. Dickey,*	60 00
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Grant for expenses of “ River Committee,”	\$500 00
Paid to Tho. J. Damon,	467 80
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Surplus,	\$32 20
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Grant for Library,	\$20 00
Paid Rev. E. H. Sears, for books,	20 00
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Paid Mrs. Harrington (interest overpaid),	\$1 12
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BOUNTY MONEY

Paid from the Treasury to Volunteers in the Army of the United States, from money borrowed.

Chas. H. Campbell,	\$100 00	<i>Brot. forward,</i>	\$1,000 00
James A. Draper,	100 00	John M. Brummitt,	100 00
Luther D. Holmes,	100 00	Dennis Mullin,	100 00
John B. Brigham,	100 00	John Mellen,	100 00
Lewis C. Swan,	100 00	Frank W. Draper,	100 00
Geo. A. Spofford,	100 00	Edward Carter,	100 00
Wm. L. Parker,	100 00	Wm. H. Jameson,	100 00
S. H. M. Heard,	100 00	Geo. W. Green,	100 00
Ambrose M. Page,	100 00	Wm. A. Mason,	100 00
John N. Morse,	100 00	Ferdinand Corman,	100 00
<i>Carried forward,</i>	<hr/> \$1,000 00		<hr/> \$1,900 00

The above are enlisted for three years.

[* Presented to Mrs. Dickey by a Committee in behalf of the town, to defray the expense of bringing the body of her deceased husband from the army.]

NINE MONTHS' MEN.			
Chas. W. Garland,	\$150 00	<i>Brot. forward,</i>	\$900 00
Wm. A. Jessop,	150 00	Ed. P. Bond,	150 00
Saml. Moore,	150 00	Frank B. Fairbanks,	150 00
H. N. Brown,	150 00	Thos. A. Dean,	150 00
Geo. G. Kemp,	150 00	Wm. R. Hills,	150 00
D. W. Glezen,	150 00	H. D. Parmenter,	150 00
<i>Carried forward,</i>	<u>\$900 00</u>		<u>\$1,650 00</u>

THREE YEARS' MEN—SECOND QUOTA.			
Wm. Twombly,	\$150 00	<i>Brot. forward,</i>	\$900 00
Wm. Conner,	150 00	John Crowether,	150 00
Carl Johan Spongburg,	150 00	Henry Waters,	150 00
John Barry,	150 00	Rich'd W. Ruston,	150 00
Albert Dean,	150 00	Chas. W. Wright,	150 00
James Garvey,	150 00	Michael Murphy,	150 00
<i>Carried forward,</i>	<u>\$900 00</u>	John Hagarty,	150 00
			<u>\$1,800 00</u>

Total of Bounty money paid to soldiers, \$5,350.

NOTE. \$1,800 of this money was paid to Capt. John W. Mahan, by order of the Selectmen, dated Dec. 12, 1862. The twelve volunteers who received it of Capt. Mahan, certified their receipt of the same, dated December 10, 1862.

STATE AID FUND: Paid out from Money borrowed.

RECIPIENTS.			
Mrs. John B. Brigham,	\$56 00	<i>Brot. forward,</i>	\$788 42
" Dennis Mullin,	54 00	Mrs. Geo. G. Kemp,	44 00
" John Mellen,	81 00	Mr. Stephen Jameson,	10 00
" Jas. A. Draper,	96 00	Mrs. Wm. A. Jessop,	66 00
" Hiram L. Thurston,	84 00	" Chas. W. Garland,	16 00
" Fer'd Corman,	81 00	" Wm. A. May,	40 00
" John Brummitt,	26 42	" Louisa M. Smith,	28 00
" S. H. M. Heard,	36 00	" ——— Glezen,	21 00
" John C. Butterfield,	74 00	" Ed. P. Bond,	158 00
" Wm. Harlow,	81 00	" Saml. Moore,	16 00
" Oscar Balcom,	24 00	" Wm. H. Garfield,	16 00
" Elias W. Farmer,	28 00	" Henry C. Dean,	28 00
" Wm. L. Parker,	20 00	" Edson C. Davis,	155 00
Mr. David Spofford,	40 00	" W. Fairbank,	8 00
" Dan'l Cutting (for L.		" Evinson Stone,	162 00
C. Swan's child),	7 00	J. A. Loker, for Searles,	77 00
<i>Carried forward,</i>	<u>\$788 42</u>	<i>Carried forward,</i>	<u>\$1,633 42</u>

SUMMARY STATEMENTS

Of the Moneys in the Treasury, April 1, 1864.

Unexpended of the School Grant,	\$45 76
“ “ Poor “	20 28
“ “ Highway “	18 69
“ “ Incidental “	10 74
“ “ Interest “	69 13
“ “ Town Debt “	04
Total,	<u>\$164 64</u>

TOWN DEBTS.

Savings Bank at Concord, 6 per cent.,	\$2,528 00
“ “ Waltham, 5 1-2 “	3,350 00
David Lincoln, 6 “	1,800 00
M. Page, 6 “	100 00
Mrs. Glezen, 6 “	100 00
N. S. Johnson, 6 “	500 00
J. C. Cutting, 6 “	100 00
J. Heard, 5 “	700 00
J. Moore, 6 “	435 21
J. Draper, 6 “	123 64
Wm. C. Grout, 6 “	31 00
Trustees of Allen fund, 6 “	1,000 00
Mrs. Eunice Heard, 6 “	900 00
Horace Heard, (Trustee), 6 “	956 80
Donation fund, 6 “	411 66
W. C. Grout, 6 “	100 00
Treasurer of Library, 6 “	500 00
Total,	<u>\$13,636 31</u>

In concluding, the Auditor begs leave to mention one or two thoughts that have passed through his mind, while performing the duties assigned him.

The Town accounts being recorded in one Order-book, rendered the labor of analyzing the several accounts by no means a light one; and he has heard with pleasure that it is in contemplation to adopt a more systematic manner of keeping the books. In his opinion, the Town's business transactions should be recorded in so clear and distinct a manner, that a stranger could, if necessity required, make out a full report from the

books themselves. This he frankly acknowledges he could not do, but has been obliged to make many inquiries, not from any fault of those who kept the books, but because they did not have the requisite books to keep.

If it is not thought expedient to keep the books by double entry, let there be added to the Order-book a Ledger, where all transactions can be posted alphabetically, under their respective heads.

LEWIS BUONCORE, *Auditor.*

Ordered to be Printed.

WAYLAND, APRIL 4, 1864.

To remedy this deficiency, your Auditor has procured receipts from the proper persons, covering the amounts referred to—and presents them with this report, with the recommendation that they be either copied or pasted in the “Order Book” by the present Board of Selectmen.

A reference to the transactions of the Overseers of the Poor, shows that the last year’s Board followed in the steps of their predecessors, by paying into the Treasury, a *portion* of the monies as they accrued from sales on the Poor Farm to be drawn out again in a few days for the purchase of other articles for the farm by orders from the Selectmen. This is, at best, taking much pains with no perceptible gain; imposing extra service upon the Selectmen, the Overseers, the Treasurer—and, I may add, the Auditor. It might be characterized, not improperly, as a shiftless way of doing the business.

The Assessors have also followed the custom of former Boards by adding to the grant for roads the amount of overlayings resulting from making a separate tax, and ordering the same to be expended.

There are no records to show that the town appropriated any more than their grant of 300 for repair of roads. It being clear to your Auditor that Assessors have no more right to apportion and order to be expended the highway overlayings, than they have to control in a like manner the proportional overlayings of the School grant, the Poor grant, or any other, he has not included said highway overlayings in his report of road expenses.

It is respectfully suggested that each Officer, or Board, should keep a permanent record of their several transactions, not only as vouchers of their own fidelity, but as checks and counter-checks to prevent overdrawings from special grants, and to preserve a general equilibrium of the town’s financial affairs.

The business transactions of each Board, or Officer, should be kept distinct from every other, and great care should be exercised to have the records in a complete and accurate form, and arranged in the best manner for reference.

JAMES S. DRAPER, *Auditor*.

Ordered to be printed.

WAYLAND, April 6, 1862.